

**No. 53199\***

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**Republic of Korea  
and  
Iran (Islamic Republic of)**

**Agreement between the Government of the Republic of Korea and the Government of the Islamic Republic of Iran for the avoidance of double taxation with respect to taxes on income and on capital. Seoul, 6 July 2006**

**Entry into force:** *8 December 2009 by the exchange of the instruments of ratification, in accordance with article 28*

**Authentic texts:** *English, Korean and Persian*

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**République de Corée  
et  
Iran (République islamique d')**

**Accord entre le Gouvernement de la République de Corée et le Gouvernement de la République islamique d'Iran tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune. Séoul, 6 juillet 2006**

**Entrée en vigueur :** *8 décembre 2009 par l'échange des instruments de ratification, conformément à l'article 28*

**Textes authentiques :** *anglais, coréen et persan*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *République de Corée, 8 décembre 2015*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF KOREA  
AND  
THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF IRAN  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**

The Government of the Republic of Korea and the Government of the Islamic Republic of Iran,

Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,

HAVE AGREED AS FOLLOWS:

**Article 1**  
**PERSONAL SCOPE**

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

**Article 2**  
**TAXES COVERED**

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State or its local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on capital and all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which the Agreement shall apply are in particular:
  - a) in the case of the Republic of Korea:
    - (i) the income tax; and
    - (ii) the corporation tax;  
(hereinafter referred to as "Korean tax").
  - b) in the case of the Islamic Republic of Iran:
    - (i) the income tax; and

- (ii) the corporation tax;  
(hereinafter referred to as "Korean tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. At the end of each year, the competent authorities of the Contracting States shall notify each other of changes which have been made in their respective taxation laws.

### **Article 3** **GENERAL DEFINITIONS**

1. For the purposes of this Agreement, unless the context otherwise requires:
  - a) the term "Korea" means the territories under the sovereignty and or jurisdiction of the Republic of Korea;
  - b) the term "Islamic Republic of Iran" means the territories under the sovereignty and or jurisdiction of the Islamic Republic of Iran;
  - c) the terms "a Contracting State" and "the other Contracting State" mean Korea or Iran, as the context requires;
  - d) the term "tax" means any tax covered by Article 2 of this Agreement;
  - e) the term "person" includes an individual, a company and any other body of persons;
  - f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - g) the term "registered office" means the head or main office registered under the relevant laws of either Contracting State;
  - h) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
  - i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
  - j) the term "competent authority" means:
    - (i) in the case of the Islamic Republic of Iran, the Minister of Economic Affairs and Finance or his authorized representative;

- (ii) in the case of the Republic of Korea, the Minister of Finance and Economy or his authorized representative;
  - k) the term "national" means:
    - (i) any individual possessing the nationality of a Contracting State;
    - (ii) any legal person deriving its status as such from the laws in force in a Contracting State.
2. As regards the application of the Agreement by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State concerning the taxes to which the Agreement applies.

#### **Article 4**

#### **RESIDENT**

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of registration, place of head or main office, or any other criterion of a similar nature. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:
- a) he shall be deemed to be a resident only of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the Contracting State with which his personal and economic relations are closer (centre of vital interests);
  - b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the Contracting State in which he has an habitual abode;
  - c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident only of the Contracting State of which he is a national;